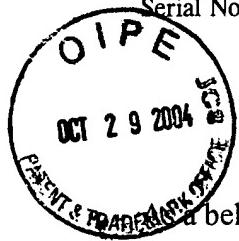


**DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**



I, the below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **MULTIPLE BED UNIT AND SUB-ASSEMBLY AND METHOD OF ASSEMBLY**, the specification of which was filed on April 14, 2004 as Application No. 10/824,764.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I hereby claim the benefit under 35 U.S.C. §119(e) of U.S. Provisional Patent Application No. 60/463,459, filed April 15, 2003, and U.S. Provisional Patent Application No. 60/464,365, filed April 18, 2003.

I hereby appoint William F. Bahret, Reg. No. 31,087, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Address all telephone calls to: William F. Bahret at (317) 423-2300

Address all correspondence to: William F. Bahret

Bahret and Associates
320 N. Meridian St., Suite 512
Indianapolis, Indiana 46204

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. §1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: James N. Jannetides

Inventor's

Signature:

Date of Signature May 6, 2004

Residence: 718 Tamenend Trace, Fishers, IN 46038

Citizenship: U.S.

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